

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

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In re: THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO, as representative of THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i> Debtors. ¹	PROMESA Title III No. 17 BK 3283-LTS (Jointly Administered)
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In re: THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO, as representative of THE PUERTO RICO SALES TAX FINANCING CORPORATION, Debtor.	PROMESA Title III No. 17 BK 3284-LTS
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CERTIFICATE OF SERVICE

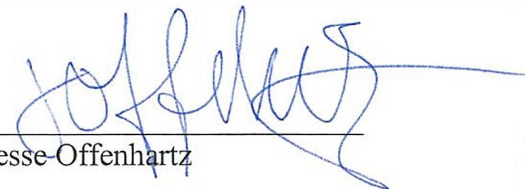
I, Jesse Offenhartz, depose and say that I am employed by Prime Clerk LLC (“***Prime Clerk***”), the solicitation, claims and noticing agent for the Debtors in the above-captioned cases under Title III of the Puerto Rico Oversight, Management, and Economic Stability Act (PROMESA).

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

On December 26, 2018, at my direction and under my supervision, employees of Prime Clerk caused the following document to be served by the method set forth on the Master Service List attached hereto as **Exhibit A**:

- Notice of Urgent Motion for Entry of Order Extending Election of Distribution Deadline in Connection with the COFINA Plan of Adjustment [Docket No. 4569 Case No. 17 BK 3283; Docket No. 396 Case No. 17 BK 3284]

Dated: December 31, 2018


Jesse Offenhartz

State of New York
County of New York

Subscribed and sworn to (or affirmed) before me on December 31, 2018, by Jesse Offenhartz, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: _____



ROBERT J. RUBEL JR.
NOTARY PUBLIC OF NEW JERSEY
Comm. # 50070782
My Commission Expires 10/25/2022

Exhibit A

Exhibit A
Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Co-Attorney for the Financial Oversight and Management Board as representative of the Debtors	A&S Legal Studio, PSC	Attn: Ricardo Burgos-Vargas 434 Avenida Hostos San Juan PR 00918	rburgos@adameslaw.com	Email
Counsel to National Public Finance Guarantee Corporation, Aurelius Investment, LLC, Aurelius Opportunities Fund, LLC, Lex Claims, LLC, and Voya Institutional Trust Company	Adsuar Muniz Goyco Seda & Perez-Ochoa, PSC	Attn: Eric Pérez-Ochoa, Lourdes Arroyo Portela, Alexandra Casellas-Cabrera, Alejandro A. Santiago Martinez, Katarina Stipeć Rubio, Sharlene M. Malavé-Vallines, Pedro Jimenez-Rodriguez, & Luis A. Oliver Fraticelli PO Box 70294 San Juan PR 00936-8294	epo@amgprlaw.com larroyo@amgprlaw.com acasellas@amgprlaw.com loliver@amgprlaw.com asantiago@amgprlaw.com kstipeć@amgprlaw.com	Email
Counsel to Voya Institutional Trust Company, Plaintiff in Adversary Proceeding 17-00216, Abengoa S.A. and Abengoa Puerto Rico, S.E.	Adsuar Muniz Goyco Seda & Perez-Ochoa, PSC	Attn: Sharlene M. Malavé-Vallines, Katarina Stipeć Rubio, & Pedro Jimenez-Rodriguez PO Box 70294 San Juan PR 00936-8294	kstipeć@amgprlaw.com pjime@icepr.com pjime@lawfirm-pr.com	Email
Aguirre Offshore Gasport, LLC	Aguirre Offshore Gasport, LLC	c/o Excelerate Energy Limited Partnership Attn: Daniel Bustos, Chief Development Officer 2445 Technology Forest Blvd., Level 6 The Woodlands TX 77381	daniel.bustos@excelerateenergy.com	Email
Counsel to Thomas Rivera - Schatz, in his official capacity and on behalf of the Senate of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081	Aldarondo & López-Bras, P.S.C.	Attn: Ivan M. Castro Ortiz, Sheila J. Torres-Delgado, Claudio Aliff-Ortiz, Eliezer Aldarondo-Ortiz, David R. Rodríguez-Burns ALB Plaza, Suite 400 16 Rd. 199 Guaynabo PR 00969	icastro@alblegal.net storres@alblegal.net ealdarondo@alblegal.net drodriguez.alb@gmail.com drodriguez@alblegal.net	Email
Counsel to Salvador Rovira Rodriguez, Salvador Rovira Rodriguez Attorneys at Law and Puerto Rico Legal Advocates, PSC	Alexandra Bigas Valedon	PO Box 7462 Ponce PR 00732-7462	alexandra.bigas@gmail.com	Email
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Federal Agency	AmeriCorps	Attn: Kim Mansaray 1201 New York Ave., NW Washington DC 20525		First Class Mail
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Antilles Power Depot, Inc.	Antilles Power Depot, Inc.	Attn: Raymond Texidor PO Box 810190 Carolina PR 00981-0190		First Class Mail

Exhibit A
Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Exhibit A
Master Service List
Served as set forth below

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Counsel to Hermandad de Empleados del Fondo del Seguro del Estado, Inc., known as Unión de Empleados de la Corporación del Fondo del Seguro del Estado, Asociación de Empleados Gerenciales del Fondo del Seguro del Estado Corp., and Unión de Médicos de la Corporación del Fondo del Seguro del Estado Corp.	Bufete Emmanuelli, C.S.P.	Attn: Rolando Emmanuelli Jiménez, Jessica E. Méndez Colberg, Wilbert López Moreno 472 Ave. Tito Ca Edificio Marvesa, Suite 1 Ponce PR 00732	rolando@bufete-emmanuelli.com yasmin@bufete-emmanuelli.com jessica@bufete-emmanuelli.com notificaciones@bufete-emmanuelli.com wilbert_lopez@yahoo.com	Email
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Counsel to Morovis Community Health Center, Corporacion De Servicios De Salud Y Medicina De Avanzada, HPM Foundation, Inc., Concilio De Salud Integral De Loiza, Inc., & Neomed Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Salud Integral en la Montana	Bufete Rodríguez Miranda, C.S.P.	Attn: María Celeste Rodríguez Miranda P.O. Box 365072 San Juan PR 00936-5072	mcrm100@msn.com	Email

Exhibit A
Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Counsel to Puerto Rico Fiscal Agency and Financial Advisory Authority, as fiscal agent for Puerto Rico Electric Power Authority	Cancio, Nadal, Rivera & Diaz, PSC	Attn: Arturo Diaz-Angueira & Katiuska Bolanos-Lugo, Angel J. Valencia P.O. Box 364966 403 Muoz Rivera Avenue San Juan PR 00918-3345	Adiaz@cnrd.com Kbolanos@cnrd.com avalencia@cnrd.com	Email
Counsel to Constructora Santiago II, Corp., Tamrio Inc., Peerless Oil & Chemicals, Inc., Ferrovial Agroman, SA & TEC General Contractors, Corp. (TEC)	Cardona-Jimenez Law Offices, PSC	Attn: Jose F. Caronda Jimenez PO Box 9023593 San Juan PR 00902-3593	jf@cardonalaw.com	Email
Caribbean Hospital Corporation	Caribbean Hospital Corporation	c/o Dr. Sylvia Lourdes de la Peña PO Box 11691 San Juan PR 00922	delapena.sylvia@gmail.com	Email

Exhibit A
Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Counsel to the Official Committee of Unsecured Creditors, Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor)	Casillas, Santiago & Torres, LLC	Attn: Juan J. Casillas Ayala, Esq., Diana M. Battle-Barasorda, Esq., Alberto J. E. Añeses Negrón, Esq., Ericka C. Montull-Novoa, Esq., Luis Torres & Alberto J. E. Añeses-Negrón, Esq. El Caribe Office Building 53 Palmeras Street, Ste. 1601 San Juan PR 00901-2419	jcasillas@cstlawpr.com dbattle@cstlawpr.com aaneses@cstlawpr.com emontull@cstlawpr.com ltorres@cstlawpr.com AAñeses@cstlawpr.com	Email
Counsel to Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor) & Genesis Security Services, Inc.	Casillas, Santiago & Torres, LLC	Attn: Juan J. Casillas-Ayala, Esq. & Alberto J. E. Añeses-Negrón, Esq., Ericka C. Montull-Novoa, Esq. PO Box 195075 San Juan PR 00919-5075	jcasillas@cstlawpr.com aaneses@cstlawpr.com	Email

Exhibit A
Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
United States District Court for the District of Puerto Rico	Chambers of Honorable Laura Taylor Swain	Daniel Patrick Moynihan Courthouse United States District Court 500 Pearl St., Suite 3212 New York NY 10007-1312		Overnight Mail
Counsel to Pedro L. Casasnovas Balado, Olga I. Trinidad Nieves, Raúl E. Casasnovas Balado, Lolita Gandarilla de Casasnovas, Luis A Rivera Siaca, & Asociación de Empleados del Estado Libre Asociade	Charles A. Cuprill, PSC, Law Offices	Attn: Charles A. Cuprill-Hernández 356 Fortaleza Street Second Floor San Juan PR 00901	ccuprill@cuprill.com	Email
Counsel to Arc American, Inc.	Chiesa Shahinian & Giantomasi PC	Attn: Robert E. Nies, George A. Spadaro, Marc R. Lepelstat, Michael R. Caruso One Boland Drive West Orange NJ 07052	rnies@csglaw.com gspadaro@csglaw.com mlepelstat@csglaw.com mcaruso@csglaw.com	Email
Counsel to Integrand Assurance Company	Cobián Roig Law Offices	Attn: Eduardo J. Cobián Roig PO Box 9478 San Juan PR 00908-9478	eduardo@cobianroig.com	Email
Intervenor in Adversary Proceeding 17-00250	Cohen, Weiss and Simon LLP	Attn: Hiram M. Arnaud 900 Third Ave 21st Floor New York NY 10022	harnaud@cwsny.com	Email
Counsel to Service Employees International Union and United Auto Workers International Union	Cohen, Weiss and Simon, LLP	Attn: Peter D. DeChiara & Hiram M. Arnaud 330 West 42nd Street New York NY 10036-6979	pdechiara@cwsny.com Harnaud@cwsny.com	Email
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Counsel to Ad Hoc Group of Noteholders of FGIC-Insured Notes	Córdova & Dick, LLC	Attn: Brian M. Dick Biascoechea P.O. Box 194021 San Juan PR 00919-4021	bmd@bmdcounselors.com	Email
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Counsel to Metric Engineering, Inc.	Coto & Associates	Attn: Ramón Coto-Ojeda & Gladira Robles-Santiago P.O. Box 71449 San Juan PR 00936-8549	rco@crlawpr.com gar@crlawpr.com	Email

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Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Counsel to Peaje Investments, LLC	Dechert, LLP	Attn: Stuart T. Steinberg & Michael S. Doluisio Cira Centre 2929 Arch Street Philadelphia PA 19104	stuart.steinberg@dechert.com michael.doluisio@dechert.com	Email
Del Valle Group, SP	Del Valle Group, SP	Attn: Humberto Reynolds, President, Del Valle Group, S.P., PO Box 2319 Toa Baja PR 00951-2319	hreynolds@delvallegroup.net	Email
Counsel to ERS Bondholders Altair Global Credit Opportunities Fund (A), LLC, Appaloosa Management, LP, Glendon Opportunities Fund, LP, Mason Capital Management, LLC, Nokota Capital Master Fund, LP, Oaktree-Forrest Multi-Strategy, LLC (Series B), Oaktree Opportunities Fund IX (Parallel 2), LP, Oaktree Value Opportunities Fund, LP, Ocher Rose and SV Credit, LP, Andalusian Global Designated Activity Company, Glendon Opportunities Fund, L.P., Mason Capital Management, LLC, Nokota Capital Master Fund, L.P., Oaktree Opportunities Fund IX, L.P., and Mason Capital Master Fund LP	Delgado & Fernandez, LLC	Attn: Alfredo Fernandez Martinez PO Box 11750 Fernández Juncos Station San Juan PR 00910-1750	afernandez@delgadofernandez.com	Email
Puerto Rico Department of Justice	Departamento de Justicia de Puerto Rico	Apartado 9020192 San Juan PR 00902-0192		First Class Mail
Federal Agency	Department of Defense (DOD)	Attn: Jim Mattis 1400 Defense Pentagon Washington DC 20301-1400		First Class Mail

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Federal Agency	Department of Energy (DOE)	Attn: Rick Perry 1000 Independence Ave., SW Washington DC 20585		First Class Mail
Federal Agency	Department of Homeland Security (DHS)	Attn: John F. Kelly 245 Murray Lane., SW Washington DC 20528-0075		First Class Mail
Federal Agency	Department of Housing and Urban Development (HUD)	Attn: Ben Carson 451 7th Street., SW Washington DC 20410		First Class Mail
Federal Agency	Department of Human and Health Services	Attn: Thomas E. Price 200 Independence Ave, SW Washington DC 20201		First Class Mail
Counsel to Governor Ricardo Rosselló, Hon. Raúl Maldonado Gautier, and Hon. José Iván Marrero Rosado	Department of Justice	Attn: Wandymar Burgos Vargas, Deputy Secretary in Charge of Litigation PO Box 9020192 San Juan PR 00902-0192	wburgos@justicia.pr.gov	Email
Federal Agency	Department of the Interior (DOI)	Attn: Ryan Zinke 1849 C St., NW Washington DC 20240		First Class Mail
Federal Agency	Department of Transportation (DOT)	Attn: Elaine L. Chao 1200 New Jersey Ave., SE Washington DC 20590		First Class Mail
Federal Agency	Department of Veterans Affairs (VA)	Attn: David J Shulkin 810 Vermont Ave., NW Washington DC 20420		First Class Mail
Counsel to Hon. Carlos Contreras Aponte, Executive Director of the Puerto Rico Highways & Transportation Authority and the Puerto Rico Highways & Transportation Authority	Development & Construction Law Group, LLC	Attn: Raúl Castellanos Malavé PMB 443 Suite 112 100 Grand Paseos Blvd San Juan PR 00926-5902	rcastellanos@devconlaw.com	Email
Counsel to Voz Activa, Inc.	Diaz Soto Law Office	Attn: Ricardo L. Diaz Soto PO Box 2000 Caguas PR 00726-2000	diazsotolaw@gmail.com	Email
Counsel to Luis R. Santini Gaudier	Diego Corral González	1454 Fernández Juncos Avenue San Juan PR 00909	corraldieg@gmail.com	Email
Counsel to the University of Puerto Rico, Puerto Rico Fiscal Agency and Financial Advisory Authority and the Puerto Rico Treasury Department	DLA Piper (Puerto Rico), LLC	Attn: Jose A. Sosa-Llorens Edificio Ochoa, Suite 401 500 Calle de la Tanca San Juan PR 00901-1969	jose.sosa@dlapiper.com	Email

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Counsel to The University of Puerto Rico, Puerto Rico Fiscal Agency and Financial Advisory Authority and the Puerto Rico Treasury Department	DLA Piper, LLP (US)	Attn: Richard A. Chesley & Rachel Ehrlich Albanese 1251 Avenue of the Americas New York NY 10020	richard.chesley@dlapiper.com rachel.albanese@dlapiper.com	Email
Counsel to Popular, Inc., Popular Securities, LLC and Banco Popular de Puerto Rico	Donna A. Maldonado-Rivera	Popular Center-9th Floor 209 Muñoz Rivera Ave. San Juan PR 00918	Donna.Maldonado@popular.com	First Class Mail and Email
Federal Agency	Economic and Statistics Administrations	Attn: Brad Burke 1401 Constitution Ave., NW Washington DC 20230		First Class Mail
Counsel to the University of Puerto Rico, Plaintiff in Adversary Proceeding 17-00217	Edgardo Barreto Law Office	Attn: Edgardo Barreto-Pagan 894 Munoz Rivera Ave. M.A.S. Building - Suite 206 Rio Piedras PR 00927	edgardo_barreto@yahoo.com	Email
Counsel to Cooperativa De Ahorro y Crédito De Isabela	Edgardo Muñoz, PSC	Attn: Edgardo Muñoz PO Box 360971 San Juan PR 00936-0971	emunozPSC@gmail.com	Email
Edgordo Seda Arroyo, Interested Party	Edgordo Seda Arroyo	35299-054, Federal Correctional Complex UPS 2, P.O. Box 1034 Coleman FL 33521-1034		First Class Mail
Counsel to Bella International, LLC; Bella Retail Group, LLC, International Automotive Distributors Group, LLC; Bella Export Corporation, Jeronimo Esteve Abril and Carlos Lopez-Lay	Elián N. Escalante De Jesús, Esq.	PMB 401 PO Box 7891 Guaynabo PR 00970	elian.escalante@gmail.com	Email
Federal Agency	Environmental Protection Agency (EPA)	Attn: Mark Gallagher 1200 Pennsylvania Ave., NW Washington DC 20460	mark.gallagher@usdoj.gov	Email
Counsel to Autonomous Municipality of Ponce	Estrella, LLC	Attn: Alberto G. Estrella & Paul Hammer 150 Tetuan Street Old San Juan PR 00901	agestrella@estrellallic.com phammer@estrellallic.com	Email
Counsel to Bermudez, Longo, Diaz-Mosso, LLC	Faccio & Pabon Roca	Attn: Luis E. Pabón Roca, Esq. & Clarisa Soló Gómez, Esq. PO Box 11397 Fernández Juncos Station San Juan PR 00910-2497	lpabonroca@microjuris.com clarisasola@hotmail.com	Email
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Counsel to Voya Institutional Trust Company, Plaintiff in Adversary Proceeding 17-00216	Faegre Baker Daniels, LLP	Attn: Robert L. Schnell & Michael B. Fisco 2200 Wells Fargo Center 90 S. 7th Street Minneapolis MN 55402	robert.schnell@faegrebd.com pjime@icepr.com	Email

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Federación de Maestros de Puerto Rico	Federación de Maestros de Puerto Rico	Urbanización El Caribe No. 1572 Ponce de León Avenue San Juan PR 00927		First Class Mail
Federal Agency	Federal Communications Commission (FCC)	Attn: Ajit Pai 445 12th St., SW Washington DC 20554		First Class Mail
Federal Agency	Federal Emergency Management Agency (FEMA)	Attn: Bob Fenton 500 C St., SW Washington DC 20472		First Class Mail
Counsel to Asociacion de Salud Primaria de Puerto Rico, et al., Plaintiff in Adversary Proceeding 17-00227	Feldesman Tucker Leifer Fidell, LLP	Attn: James L. Feldesman 1129 20th Street, NW Fourth Floor Washington DC 20036	jfeldesman@FTLF.com	Email
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Counsel to Municipio de San Juan	Ferrari Law, PSC	Attn: Carla Ferrari-Lugo PO Box 988 Aguadilla PR 00605-0988	ferrari@ferrariawpr.com	Email
Interested Party	Ferrovial Agroman, SA	Attn: Eng. Nassin E. Tactuk Diná 1250 Ponce De Leon Ave. San José Building Suite 901 San Juan PR 00902	n.tactuk@ferrovial.com	First Class Mail
Counsel to Pan American Grain Co., Inc.	Figueroa y Morgade Law	Attn: Maria Mercedes Figueroa y Morgade, Esq. 3415 Alejandrino Ave., Apt 703 Guaynabo PR 00969-4956	figueroamorgadelaw@yahoo.com	Email
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Counsel to Santander Asset Management, LLC	Fortuño Law	Attn: Juan C. Fortuño Fas PO Box 13786 San Juan PR 00908	bkfilings@fortuno-law.com	Email
Counsel to Angely M. Aponte-Pagán and other Plaintiffs in the Civil Case No. CC-2016-1153 & Javier Andino-Gaudin and other Plaintiffs in the Civil Case No. K AC2002-5558	Francisco González Law Office	Attn: Francisco R. González-Colón 1519 Ponce De León Ave. First Federal Bldg. Suite 805 San Juan PR 00909	bufetefrgonzalez@gmail.com	Email

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Counsel to an ad hoc group of certain holders of Government Facilities Revenue Bonds and Government Facilities Revenue Refunding Bonds (PBA Funds)	G. Carlo-Altieri Law Offices, LLC	Attn: Gerardo A. Carlo, Kendra Loomis, & Fernando O. Zambrana Aviles, Esq. 254 San Jose St., Third Floor San Juan PR 00901	gacarlo@carlo-altierilaw.com loomislegal@gmail.com fernando@cszlawpr.com	Email
Counsel to the Insurance Commissioner of Puerto Rico as Liquidator of National Insurance Company, Preferred Health, Inc., and Agro Industrias del Este, Corp.	Garay Massey Law Office	Attn: Juan Carlos Garay Massey PMB 347 #5900 Isla Verde Ave. L-2 Carolina PR 00979-4901	juans@prtc.net	Email
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Counsel to Migrant Health Center, Inc.	Gerena Law Office	Attn: Jorge L. Gerena-Méndez, Esq. PO Box 363524 San Juan PR 00936-3524	jlgere@gmail.com	Email
Counsel to Aurelius Investment, LLC, Aurelius Opportunities Fund, LLC, Lex Claims, LLC, Assured Guaranty Municipal Corp and Assured Guaranty Corp., Plaintiff in Adversary Case No. 18-00087	Gibson, Dunn & Crutcher, LLP	Attn: Theodore B. Olson, Matthew D. McGill, Helgi C. Walker, Lochlan F. Sheller & Jeremy M. Christiansen 1050 Connecticut Ave., NW Washington DC 20036	tolson@gibsondunn.com mmcgill@gibsondunn.com hwalker@gibsondunn.com lsheller@gibsondunn.com jchristiansen@gibsondunn.com	Email
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Counsel to Anne Catesby Jones and Jorge Valdes Llauger	Hagens Berman Sobol Shapiro LLP	Attn: Steve W. Berman 1918 Eighth Avenue, Suite 3300 Seattle WA 98101	steve@hbsslaw.com	Email
Counsel to the Puerto Rico Energy Commission	HALS, PSC	Attn: Yarymar González Carrasquillo P.O. Box 365061 San Juan PR 00936-5061	ygc@rclopr.com ygc1@prtc.net	Email
Counsel to Cooperativa De Ahorro Y Credito Abraham Rosa, Plaintiff in Adversary Proceeding 18-00028	Harry Anduze	1225 Ponce De Leon Ave Suite PH 1 San Juan PR 00907		First Class Mail
Counsel to Luis R. Santini-Gaudier, Plaintiff in Adversary Proceeding Case No. 18-00053, Cooperativa de Ahorro y Crédito Abraham Rosa, Cooperativa de Ahorro y Crédito de Ciales, Cooperativa de Ahorro y Crédito de Rincón, Cooperativa de Ahorro y Crédito Vega Alta, Cooperativa de Ahorro y Crédito Dr. Manuel Zeno Gandia, and Cooperativa de Ahorro y Crédito de Juana Díaz	Harry Anduze Montano Law Offices	Attn: Jose A Morales Boscio, Harry Anduze Montaña, Diego Corral González 1454 Fernandez Juncos Ave San Juan PR 00909	jmoralesb@microjuris.com handuze@microjuris.com corraldieg@gmail.com	Email
Counsel to Data Access Communication Inc, Netwave Equipment Corp., and Nustream Communications Corp	Hector Figueroa Vincenty	Calle San Francisco #310 Suite 32 San Juan PR 00901	QUIEBRAS@ELBUFETEDELPUEBLO.COM	Email
Counsel to Joel Isander Cuadrado Delgado and Sonia Ivette Carrasquillo Calderón	Hernandez & Rodriguez Law Offices	Attn: Fernando L. Rodriguez Mercado PO Box 1291 San Lorenzo PR 00754	hernandezrodriguezlaw@gmail.com	Email
Counsel to US Bank, National Association and US Bank Trust, National Association, each as Trustee for Various Bond Issues	Hogan Lovells US, LLP	Attn: Robin E. Keller, Esq. 875 Third Avenue New York NY 10022	robin.keller@hoganlovells.com	Email
Counsel to First Transit of Puerto Rico, Inc.	Holland & Knight, LLP	Attn: Jesús E. Cuza 701 Brickell Avenue Suite 3300 Miami FL 33131	jesus.cuza@hklaw.com	Email
Counsel to First Transit of Puerto Rico, Inc.	Holland & Knight, LLP	Attn: John J. Monaghan, Esq., Lynne B. Xerras, Esq., & Kathleen M. St. John, Esq. 10 St. James Avenue Boston MA 02116	bos-bankruptcy@hklaw.com	Email
Honorable Rosanna López León, Plaintiff in Adv. Case No. 17-00137	Honorable Rosanna López León	El Capitolio PO Box 9023431 San Juan PR 00902-3431	mvega@senado.pr.gov	Email

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Counsel to Asociación Puertorriqueña de la Judicatura and Depository Trust Company	Indiano & Williams, PSC	Attn: David C. Indiano, Leticia Casaldue-Rabell, & Claudia Quiñones-Vila 207 del Parque Street 3rd Floor San Juan PR 00912	claudia.quinones@indianowilliams.com david.indiano@indianowilliams.com leticia.casaldue@indianowilliams.com	Email
Integrand Assurance Company	Integrand Assurance Company	PO Box 70128 San Juan PR 00936-8128		First Class Mail
IRS Insolvency Section	Internal Revenue Service	Attn: Centralized Insolvency Operation 2970 Market Street Philadelphia PA 19104-5016	Mimi.M.Wong@irsounsel.treas.gov	Email
IRS Insolvency Section	Internal Revenue Service	Attn: Centralized Insolvency Operation PO Box 7346 Philadelphia PA 19101-7346	Mimi.M.Wong@irsounsel.treas.gov	Email
IRS Insolvency Section	Internal Revenue Service	Attn: Insolvency Unit City View Plaza 48 Carr 165, Suite 2000 Guaynabo PR 00968	Thomas.M.Rath@IRSCOUNSEL.TREAS.GOV	Email
Counsel to Anne Catesby Jones and Jorge Valdes Llauger	Ismael Marrero Rolon	Attn: Jane Becker Whitaker PO Box 9023914 San Juan PR 00902	janebeckerwhitaker@gmail.com	Email
Counsel to Carlos J. Mendez Nunez, in his official capacity and on behalf of the House of Representatives of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081	Israel Roldán González & Isis Aimée Roldán Márquez	49 Betances Street Aguadilla PR 00603	irg@roldanlawpr.com irm@roldanlawpr.com	Email
Counsel to the Norberto Tomassini et al., Ivan Ayala et al., Beltrán Cintrón Plaintiff Group, Cruz Santos Plaintiff Group, López Rosario Plaintiff Group, Pérez-Colón Plaintiff Group, Acevedo Camacho Plaintiff Group, Acevedo Arocho Plaintiff Group, Abraham-Díaz Plaintiff Group, Abraham Giménez Plaintiff Group and the Group of Creditors of the Consolidated CFI Judgment dated April 22, 2016	Ivonne González-Morales	PO Box 9021828 San Juan PR 00902-1828	ivonnegm@prw.net	Email
Counsel to PFZ Properties, Inc.	Jack Katz	ESJ Towers 6165 Isla Verde Ave Carolina PR 00979-5729		First Class Mail
Jaime Rodríguez Avilés, Interested Party	Jaime Rodríguez Avilés	P.O. Box 347 Yauco PR 00698		First Class Mail
Counsel to Lauren De Pablo by her, Rolando Martínez by him and as inheritor of Ondina Finale, Conjugal Partnership of Rolando Martínez and Lauren de Pablo, Deianeira Martínez De Pablo by her, Pedro Rolando Martínez Torres by him and as inheritor of Ondina Finale, and Olga Martínez Finale as inheritor of Ondina Finale	James Law Offices	Attn: Glenn Carl James PMB 501 1353 Rd. 19 Guaynabo PR 00966-2700	glennccarljameslawoffices@gmail.com	Email

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Counsel to Corporación Publica para la Supervisión y Seguro de Cooperativas de Puerto Rico ("COSSEC")	Jean Philip Gauthier Law Offices	Attn: Jean Philip Gauthier, Michelle Acosta-Rodriguez 1250 Ponce de Leon Avenue, Suite 700 San Juan PR 00907	JPLaw@outlook.com	Email
Counsel to Corporación Publica para la Supervisión y Seguro de Cooperativas de Puerto Rico ("COSSEC")	Jean Philip Gauthier Law Offices	Attn: Jean Philip Gauthier, Michelle Acosta-Rodriguez PO Box 8121 San Juan PR 00910-8121	JPLaw@outlook.com	Email
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Counsel to the Official Committee of Retired Employees of Puerto Rico	Jenner & Block, LLP	Attn: Robert Gordon, Richard Levin, Carl N. Wedoff 919 Third Ave New York NY 10022-3908	rgordon@jenner.com rlevin@jenner.com cwedoff@jenner.com	Email
Counsel to the Ad Hoc Group of General Obligation Bondholders & Aurelius Capital Master, Ltd., Plaintiff in Adversary Proceeding 17-00189	Jiménez, Graffam & Lausell	Attn: Andrés F. Picó Ramírez & J. Ramón Rivera Morales PO Box 366104 San Juan PR 00936-6104	rrivera@jgl.com apico@jgl.com	Email
Counsel to Altair Global Credit Opportunities Fund (A), LLC, Appaloosa Management, LP, Glendon Opportunities Fund, LP, Mason Capital Management, LLC, Nokota Capital Master Fund, LP, Oaktree-Forrest Multi-Strategy, LLC (Series B), Oaktree Opportunities Fund IX (Parallel 2), LP, Oaktree Value Opportunities Fund, LP, Ocher Rose and SV Credit, LP	Jones Day	Attn: Benjamin Rosenblum, James M. Gross 250 Vesey Street New York NY 10021	brosenblum@jonesday.com jgross@jonesday.com	Email
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Counsel for ERS Bondholders Altair Global Credit Opportunities Fund (A), LLC, Andalusian Global Designated Activity Company, Glendon Opportunities Fund, L.P., Mason Capital Management, LLC, Nokota Capital Master Fund, L.P., Oaktree-Forrest Multi-Strategy, LLC (Series B), Oaktree Opportunities Fund IX, L.P., Oaktree Opportunities Fund IX (Parallel 2), L.P., Oaktree Value Opportunities Fund, L.P., Ocher Rose, L.L.C., Mason Capital Master Fund LP, and SV Credit, L.P.	Jones Day	Attn: Sparkle Sooknanan, Geoffrey S. Stewart, Beth Helfetz, Christopher J. DiPompeo, Victoria Dorfman 51 Louisiana Ave. N.W. Washington DC 20001	ssooknanan@jonesday.com gstewart@jonesday.com bhelfetz@jonesday.com vdorfman@jonesday.com cdipompeo@jonesday.com	Email
Counsel to María Elena Alonso Fuentes and Laura E. Climent García	Jorge Luis Guerrero-Calderon	301 Calle Recinto Sur Suite 502 San Juan PR 00901-1945	tuttiaguerrero@yahoo.com	First Class Mail and Email
Counsel to Nydia M. Morales	Jorge P. Sala Colon	8169 Calle Concordia Suite 102, Cond. San Vicente Ponce PR 00717-1556	jpsala_pr@yahoo.com salalawyers@yahoo.com	Email
Counsel to Del Valle Group, SP, Pablo Del Valle Rivera and María A. Martínez, Tenants in Common, and Fideicomiso Del Valle Martinez II	Jorge R. Quintana-Lajara	400 Calle Calaf PMB 165 San Juan PR 00918-1314	jorgequintanalajara@gmail.com	Email

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Counsel to Asociación de Maestros de Puerto Rico - Local Sindical and Co-Counsel to the American Federation of Teachers, AFL-CIO	José Luis Barrios-Ramos	1801 McLeary Ave. Suite 303 San Juan PR 00911	barrios.jl@outlook.com	Email
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Counsel to CD Builders, Inc.	José Luis Cumbas Torres	PO Box 37 Cataño PR 00963	jlcumbastorres@yahoo.com	Email
Counsel to Jose Angel Rey, Julie I. Escudero, and Hilda O. Cartagena	Jose W. Cartagena	701 Ave Ponce de Leon Suite 401 San Juan PR 00907-3248	jwc@jwcartagena.com	Email
Counsel to the Municipality of Guayanilla	JRAF Law Firm, PSC	Attn: Juan P. Rivera Roman PO Box 7498 Ponce PR 00732	riveraroman@hotmail.com	Email
Counsel to PV Properties, Inc., Windmar Renewable Energy, Inc. and Coto Laurel Solar Farm, Inc.	JRJ Consultants & Legal Advisors, LLLC	Attn: Javier Rua-Jovet, Esq. Centro De Seguros Bldg. 701 Ponce De Leon Ave., Ste 414 San Juan PR 00907	javrua@gmail.com	Email
Counsel to Orlando Torres Berrios, Germán Torres Berrios, Viviana Ortiz Mercado, Juan Alberto Torres Berrios, Vilma Teresa Torres López, Ramón A. Bonilla Martínez, and Hermanos Torres Torres, Inc.	Juan A. Hernández Rivera, Esq.	PMB #108 HC 72 Box 3766 Naranjito PR 00719	juan@jahrlaw.com	Email
Counsel to Adrian Mercado Jimenez, Municipio de Guarbo	Juan B. Soto Law Offices, PSC	Attn: Juan B. Soto Balbás 1353 Luis Vigoreaux Ave. PMB 270 Guaynabo PR 00966	jsoto@jbsblaw.com	Email
Counsel to Santander Securities, LLC, Santander Asset Management, LLC and Banco Santander Puerto Rico	Juan Ramón Rivera Font, Esq.	Attn: Juan Ramón Rivera Font, Esq. & Ramón A. Cestero, Jr., Esq. 27 González Giusti Ave. Office 602 Guaynabo PR 00968	juan@riverafont.com	Email
Julio E Leandry-Hernández and Ileana Ortiz-Santiago	Julio E Leandry-Hernández and Ileana Ortiz-Santiago	Com. Punta Diamante Calle Naira #1561 Ponce PR 00728	ileanaortiz@outlook.com	Email
Counsel to Kanoso Auto Sales Inc.	Kanoso Auto Sales Inc.	Attn: Jose A. Crespo Gonzalez, President PO Box 1446 San German PR 00683		First Class Mail
Counsel to Anne Catesby Jones and Jorge Valdes Llauger	Karon LLC	Attn: Daniel R. Karon 700 W. St. Clair Ave., Suite 200 Cleveland OH 44113	dkaron@karonllc.com	Email

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Counsel to Bettina Whyte, the COFINA Agent	Klee, Tuchin, Bogdanoff & Stern, LLP	Attn: Kenneth N. Klee, Daniel J. Bussel, & Jonathan M. Weiss 1999 Avenue of the Stars 39th Floor Los Angeles CA 90067	kklee@ktbslaw.com dbussel@ktbslaw.com jweiss@ktbslaw.com	Email
Top 20 Unsecured Creditor, COFINA	KPMG, LLC	Attn: Angel Perez & Luisette Negron American Intl. Plaza, 250 Ave. Luis Munoz Rivera San Juan PR 00918	aperez@kpmg.com lnegron@kpmg.com	Email
Counsel to Major COFINA Bondholders & Mutual Fund Group, Oppenheimer Funds, and Ad Hoc Group of PREPA Bondholders	Kramer Levin Naftalis & Frankel, LLP	Attn: Amy Caton, Thomas Moers Mayer, Philip Bentley, David E. Blabey, Jr., Douglas Buckley, Gregory A. Horowitz, Natan Hamerman & Alice J. Byowitz 1177 Avenue of the Americas New York NY 10036	acaton@kramerlevin.com tmayer@kramerlevin.com pbentley@kramerlevin.com dblaby@kramerlevin.com dbuckley@kramerlevin.com nhamerman@kramerlevin.com abyowitz@kramerlevin.com ghorowitz@kramerlevin.com	First Class Mail and Email
Counsel to Instituto De Competitividad Y Sostenibilidad Economica De Puerto Rico (ICSE)	Law Firm of Fernando E. Agraite	Attn: Fernando E. Agraite 701 Avenida Ponce De Leon Edificio Centro De Seguros, Oficina 414 San Juan PR 00907	agraite@agraitelawpr.com	Email
Counsel to M.L. & R.E. Law Firm, the Popular Democratic Party House of Representatives Delegation, and the plaintiffs-intervenors in Adversary Proceeding 18-00081	Law Office Anibal Acevedo-Vilá	Attn: Anibal Acevedo-Vilá 894 Muñoz Rivera Ave. Suite 202 San Juan PR 00927	acevedovila1@gmail.com	Email
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Exhibit A
Master Service List
Served as set forth below

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Counsel to the Financial Oversight and Management Board in Adversary Proceeding 17-00213 and A&S Legal Studio, PSC	Legal Partners, PSC	Attn: Luis F. Del Valle Emmanuelli PO Box 79897 Carolina PR 00984-9897	dvelawoffices@gmail.com	Email
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Interested Party	Liberty Cablevision of Puerto Rico, LLC	Attn: Alexandra Verdiales PO Box 192296 San Juan PR 00919-2296		First Class Mail
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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Members of Creditor's Committee	Puerto Rico Hospital Supply	Call Box 158 Carolina PR 00986-0158		First Class Mail
Puerto Rico Industrial Development Company	Puerto Rico Industrial Development Company	Attn: Anabelle Centeno Berrios P.O. Box 362350 San Juan PR 00936-2350	anabelle.centeno@pridco.pr.gov	Email
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Reliable Equipment Corporation	Reliable Equipment Corporation	Attn: Marilyn Del Valle, General Manager, Reliable Equipment Corporation P.O. Box 2316 Toa Baja PR 00951-2316		First Class Mail
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Counsel to Morovis Community Health Center, Corporacion De Servicios De Salud Y Medicina De Avanzada, HPM Foundation Inc., Concilio De Salud Integral De Loiza, Inc., & Neomed Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Salud Integral en la Montana	Reno & Cavanaugh, PLLC	Attn: Iyen A. Acosta 455 Massachusetts Avenue, NW Suite 400 Washington DC 20001	iacosta@renocavanaugh.com	First Class Mail and Email
Counsel to Morovis Community Health Center, Corporacion De Servicios De Salud Y Medicina De Avanzada, Concilio De Salud Integral De Loiza, Inc. & Neomed Center, Inc., Migrant Health Center, Inc., and Salud Integral en la Montana	Reno & Cavanaugh, PLLC	Attn: Thomas T. Pennington 424 Church Street Suite 2910 Nashville TN 37129	tpennington@renocavanaugh.com	First Class Mail and Email
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Rexach Hermanos, Inc.	Rexach Hermanos, Inc.	Attn: Paul R. Cortes-Rexach 1719 San Etanislao Urb. San Ignacio San Juan PR 00927	prcr@mcvpr.com	Email
Counsel to Milagros Méndez Arvelo and Maritza Nieves Torres	Ricardo L. Castillo Filippetti, Esq.	Paseo Las Colonias Ste. 1705 Ponce PR 00717	filippetti_r@hotmail.com castilloricardo977@gmail.com	Email
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Ricardo Rosello Nevares, Defendant in Adversary Proceeding 17-00250 and 18-00053	Ricardo Rosello Nevares	Through the Secretary of Justice Calle Olimpo Esquina Axtmeyer PDA. 11 Miramar San Juan PR 00911		First Class Mail
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Counsel to South Parcel of Puerto Rico, SE and Caribbean Airport Facilities, Inc.	Rivera Colón, Rivera Torres & Rios Berly, PSC	Attn: Victor M. Rivera-Rios 1502 Fernandez Juncos Ave. San Juan PR 00909	victorriverrios@rcrtblaw.com	Email
Counsel to US Bank, National Association and US Bank Trust, National Association, Each as Trustee for Various Bond Issues, Attorneys for U.S. Bank National Association, in its Capacity as Trustee	Rivera Tulla & Ferrer, LLC	Attn: Eric A. Tulla, Iris J. Cabrera-Gómez, Manuel Rivera Aguiló Rivera Tulla & Ferrer Building 50 Quisqueya Street San Juan PR 00917-1212	etulla@riveratulla.com icabrera@riveratulla.com marivera@riveratulla.com	Email
Counsel for U.S. Bank National Association as Indenture Trustee (solely insuch capacity, the "Trustee")	Rivera, Tulla and Ferrer, LLC	Attn: Crystal N. Acevedo-Jimenez Rivera Tulla & Ferrer Building 50 Quisqueya Street San Juan PR 00917-1212	cacevedo@riveratulla.com	Email
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Federal Agency	Small Business Administration (SBA)	Attn: Linda McMahon 409 3rd St., SW Washington DC 20416		First Class Mail
Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica	SREAEE	Edif. Juan Ruiz Vélez Ave. Ponce de León 1110 Santurce PR 00907		First Class Mail
HTA Creditor	Stanley J. Teich	14 South Main Street New City NY 10956	stansoffice@aol.com	Email
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TEC General Contractors, Corp.	TEC General Contractors, Corp	Attn: Eng. Saul Toledo Mejias Ave. Miramar, Bldg. 5, Suite 801 Paseo Caribe San Juan PR 00901	Saultoledo22@yahoo.com	Email
Members of Creditor's Committee	The American Federation of Teachers (AFT)	Attn: Mark Richard 555 New Jersey Ave., NW 11th Floor Washington DC 20001		First Class Mail

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Counsel to BEC Co, Inc. d/b/a Empacadora Hill Brothers	The Financial Attorneys, P.S.C.	Attn: Rafael Ferreira Cintron, Esq. PMB 274 405 Esmeralda Avenue Suite 2 Guaynabo PR 00969		First Class Mail
Counsel to Vito! S.A., Defendant in Adversary Proceeding 17-00221	The Law Offices of Andres W. Lopez, P.S.C.	Attn: Andres W. Lopez P.O. Box 13909 San Juan PR 00918	andres@awllaw.com	First Class Mail and Email
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Unión de Médicos de la Corporación del Fondo del Seguro del Estado	Unión de Médicos de la Corporación del Fondo del Seguro del Estado	Calle Pomarrosa G10, Valle Arriba Heights, Carolina PR 00983	migade19@hotmail.com jaimeenriquecruzalvarez@gmail.com	Email
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Members of Creditor's Committee	Unitech Engineering	Attn: Ramón Ortiz Carro Urb Sabanera 40 Camino de la Cascada Cidra PR 00739		First Class Mail
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Federal Agency	US Army Corps of Engineers	Attn: Todd T. Semonite 441 G St., NW Washington DC 20548		First Class Mail
Office of the United States Attorney for the District of Puerto Rico	US Attorney for the District of Puerto Rico	Attn: Rosa E. Rodriguez-Velez, U.S. Attorney Torre Chardón, Suite 1201 350 Carlos Chardón Street San Juan PR 00918		First Class Mail
Federal Agency	US Department of Agriculture	Attn: Sonny Perdue 1400 Independence Ave., SW Washington DC 20250		First Class Mail
Federal Agency	US Department of Commerce	Attn: Wilbur Ross 1401 Constitution Ave., NW Washington DC 20230		First Class Mail
Federal Agency	US Department of Education (ED)	Attn: Betsy DeVos 400 Maryland Ave., SW Washington DC 20202		First Class Mail
Federal Agency	US Department of Health and Services	Attn: Amanda Barlow 330 C St., SW Washington DC 20201		First Class Mail
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Counsel to creditors Carlos Pérez Molina, Ana Figueroa Colón and their Legal Partnership of Acquisitions	Valenzuela-Alvarado, LLC	Attn: José Enrico Valenzuela-Alvarado MCS Plaza, 255 Ponce de León Avenue Suite 825, Hato Rey San Juan PR 00917-1942	jeva@valenzuelalaw.net jose.enrico.valenzuela1@gmail.com	Email
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